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## The decoupling strategy for the determination of $\alpha_s$

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The decoupling strategy by the ALPHA collaboration uses simultaneous decoupling of  $N_{\rm f} = 3$  heavy quark flavours to obtain a controlled connection between the  $\Lambda$ -parameters in QCD with  $N_{\rm f} = 3$  and  $N_{\rm f} = 0$  quark flavours, respectively, in terms of a common decoupling scale. Corrections are either power suppressed in the heavy quark mass, or perturbatively suppressed by powers of  $\alpha_s$  at the scale of the heavy quark mass. In this talk I review the theoretical formalism (for results cf. subsequent talk by R. H\"ollwieser).

The Symanzik effective theory and the heavy quark mass expansion are combined and analyzed using recent results by Husung et al. on the leading logarithmic modifications of powers in a or the inverse quark mass. The application to finite volume couplings in a gradient flow scheme, together with perturbative 4-loop results on decoupling from the literature, then yield the basis for the analysis of the continuum and decoupling limits.

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